

EXHIBIT B

Debtor's Liquidation Analysis

Assets

| <u>Real Estate</u> | <u>Estimated Value</u> | <u>Net Liquidation Value</u> |
|---|--------------------------------------|------------------------------|
| 1. 3152 Middle Creek Rd. Gilbertsville, PA 19525 | \$344,500.00 | 0 |
| Delinquent real estate taxes | \$1,453.73 | |
| Mortgage to WSFS | \$347,171.60 (est.) | |
| Mortgage to Arch | \$126,116.78 | |
| PA DOR lien | \$175,009.49 | |
| Estimated costs of sale (10%) | <u>\$ 34,500.00</u> | |
| 2. 3771 Layfield Rd. Pennsburg, PA 18073 | \$360,000.00 | |
| Delinquent real estate taxes | \$33,090.36- TCB \$80,509.41-UPSD | |
| Mortgage to Larry Heimbach | \$151,568.43 | |
| PA DOR lien | \$175,009.49 | |
| Estimated costs of sale (10%) | \$ 36,000.00 | 0 |
| <u>Personal Property</u> | \$48,072.88 | |
| - Exempt property | (\$48,072.88) | |
| Estimated Percentage Distribution | | 0.0% |